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**Methods of Payment**  
**Financial Reporting Requirements**  
**Financial Reporting Forms**

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the office responsible for submitting the grantee's financial reports should have a copy of this enclosure and the list of report due dates that appears on the last page of the award notice. Additional copies of Enclosure 1 may be obtained by writing to the Grants Office, Room 310, National Endowment for the Humanities, 1100 Pennsylvania Avenue, N.W., Washington, DC 20506.

credit or by Treasury check. The method of payment will be indicated in the NEH award notice and will be determined on the basis of the following criteria.

### **Letter of Credit**

This method of payment will be used when

1. there will be a continuing relationship between the grantee organization and NEH for at least a twelve-month period and the total amount of advance payments from NEH to the grantee during this period is expected to be \$120,000 or more;
2. the grantee has demonstrated the willingness and ability to maintain procedures that will minimize the time clapsing between the transfer of funds and their disbursement; and
3. the grantee's financial management system meets the standards for fund control and accountability.

### **Treasury Check**

A grantee organization will be authorized to be paid on an advance basis by Treasury check when it meets the requirements listed in items 2 and 3 above but is not expected to have a continuing relationship with NEH or to be advanced at least \$120,000 in grant funds over a twelve-month period. Grantees who are initially paid by Treasury check will be converted to the letter-of-credit payment basis once they qualify for that method of payment.

Funds will be paid on a reimbursement basis when a grantee does not meet the requirements listed in items 2 and 3 or when for other reasons NEH considers this method of payment appropriate.

NEH has a reversionary interest in the unused balance of grant funds and in any grant funds that are determined to have been used improperly. NEH also reserves the right to withhold payments if the grantee fails to comply with the program objectives, the terms and conditions of an award, or the reporting requirements, or is indebted to the U.S. government.

## **FINANCIAL REPORTING REQUIREMENTS**

This section contains general instructions for the submission of the Request for Advance or Reimbursement, the Federal Cash Transactions Report, and the Financial Status Report. Instructions for drawing down grant funds

### **Form**

Grantees who are not paid through a letter of credit shall use Standard Form 270 to request payment. Those grantees who are authorized to be paid only on a reimbursement basis must complete item 11. All other grantees are encouraged to complete item 12.

### **Limit on Advance Payment**

Requests for advance payment will be limited to the grantee's immediate cash needs and are not to exceed anticipated expenditures for a *thirty (30) day period*.

### **Frequency**

Grantees may submit payment requests whenever grant funds are needed. As a rule, requests for advance payment should be submitted to the NEH Accounting Office no earlier than *fifteen (15) working days* prior to the beginning of the period for which the funds are requested.

### **Multiple Grants**

Grantees who administer several NEH grants may use Standard Form 270 to request payment on more than one grant. When payment is requested for multiple grants, the grantee shall list on an attachment to the report the identifying grant numbers and the corresponding payments requested for each grant.

### **Number of Copies and Addressee**

One copy of the payment request with the original signature of the certifying official shall be forwarded to the **NEH Accounting Office, Room 317**.

### **Additional Instructions**

Detailed instructions for completing the form will be found on the reverse side of the form.

## **Federal Cash Transactions Report (SF 272 and 272-A)**

### **Form and Requirement**

The Federal Cash Transactions Report is used to report the receipt and disbursement of federal grant funds. Grantees who are authorized to be paid on an advance basis or by letter of credit shall submit this report quarterly. This requirement applies only if a grantee who

received or disbursed during the reporting period. (Identical information on computer printouts will be accepted in lieu of Standard Form 272 and 272-A).

### Multiple Grants

When a grantee administers more than one NEH grant, all active NEH grants (that is, those grants that were not completed or terminated prior to the period covered by the report) shall be listed on the second page of the Federal Cash Transactions Report (SF 272-A). Once the final Financial Status Report has been submitted for a grant, the grant should no longer be included on the Federal Cash Transactions Report.

### Frequency and Due Dates

The Federal Cash Transactions Report is to be submitted at the end of each calendar quarter of the grant period:

<u>Reporting Periods</u>	<u>Due Dates</u>
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

A complete list of due dates for this report will be found on the last page of the award notice.

### Interest

With the exception of grants issued to state agencies, interest in excess of \$100 a year that is earned on advances of federal funds during the reporting period must be listed on line 13a of the report and remitted by check to NEH at the time the Federal Cash Transactions Report is submitted. There should be some indication on the check that it represents interest earned, and the check should be made payable to the National Endowment for the Humanities.

### Number of Copies and Addressee

Two copies of this report should be submitted to the **NEH Accounting Office**, Room 317. At least one copy of the report should have the original signature of the certifying official.

### Additional Instructions

Detailed instructions for completing the form will be found on the reverse side of the form.

### Financial Status Report

#### Form

All NEH grantees, except state humanities councils, have the option of using the abbreviated Final Financial Status Report that is included in this brochure or Standard Form 269. Because state humanities councils have to report project expenditures by separate activities, they are required to use Standard Form 269. (Identical information on computer printouts will be accepted in lieu of the prescribed formats.)

#### Frequency and Due Dates

A final Financial Status Report must be submitted within **ninety (90)** days of the completion of the grant period. If an annual report is to be submitted, this requirement will be listed in the schedule of report due dates on the last page of the award notice. Annual reports are also due within **ninety (90)** days of the end of the reporting period.

#### Number of Copies and Addressee

Three copies of this report are to be forwarded to the **NEH Grants Office**, Room 310. One copy of the report should have the original signature of the certifying official.

## FINANCIAL REPORTING FORMS

One copy of the Request for Advance or Reimbursement (SF 270), the Federal Cash Transactions Report (SF 272 and SF 272-A), and the abbreviated Final Financial Status Report is included in this brochure. **These forms are suitable for reproduction.** Additional copies of these forms may also be requested from the NEH Grants Office.

6. EMPLOYER IDENTIFICATION NUMBER  N/A		7. RECIPIENT'S ACCOUNT NUMBER OR IDENTIFYING NUMBER		8. PERIOD COVERED BY THIS REQUEST FROM (month, day, year)		TO (month, day, year)	
9. RECIPIENT ORGANIZATION  Name:  Number and Street:  City, State and ZIP Code:				10. PAYEE (Where check is to be sent if different than item 9)  Name:  Number and Street:  City, State and ZIP Code:			
<b>Items 11 and 12</b> Complete either item 11 or item 12. Grantees who are authorized to be paid on an advance basis are encouraged to complete item 12. Those who are authorized to be paid on a reimbursable basis must complete item 11.  Grantees may also use items 11 and 12 to request payment on more than one NEH grant. (See the instructions on the reverse side under item 4.)				<b>11. COMPUTATION OF AMOUNT OF REIMBURSEMENTS/ADVANCES REQUESTED</b> (As of date)			
				a. Total program outlays to date		\$	
				b. Less: Cumulative program income		-0-	
				c. Net program outlays (line a minus line b)			
				d. Estimated net cash outlays for advance period			
				e. Total (Sum of lines c & d)			
				f. Non-Federal share of amount on line e			
				g. Federal share of amount on line e			
				h. Federal payments previously requested			
				i. Federal share now requested (Line g minus line h)			
<b>12. ALTERNATE COMPUTATION FOR ADVANCES REQUESTED</b>							
a. Estimated Federal cash outlays that will be made during period covered by the advance						\$	
b. Less: Estimated balance of Federal cash on hand as of beginning of advance period							
c. Amount requested (line a minus line b)						\$	
<b>13. CERTIFICATION</b>							
I certify that to the best of my knowledge and belief the data above are correct and that all outlays were made in accordance with the grant conditions or other agreement and that payment is due and has not been previously requested.		SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL				DATE REQUEST SUBMITTED	
		TYPED OR PRINTED NAME AND TITLE					
		Area Code		Number		Extension	

**Accounting Office, Room 317**  
**National Endowment for the Humanities**  
**Washington, D.C. 20506**

## INSTRUCTIONS

<i>Item</i>	<i>Entry</i>	<i>Item</i>	<i>Entry</i>
2.	Indicate whether the report is prepared on a cash or accrued expenditure basis. In determining the amount of funds required for the advance period, 11d or 12a should be estimated on a cash basis.	11a.	Enter in "as of date," the month, day, and year of the ending of the accounting period to which this amount applies. Enter program outlays to date (net of refunds, rebates, and discounts). For requests prepared on a cash basis, outlays are the sum of actual cash disbursements for goods and services, the amount of indirect expenses charged, the value of in-kind contributions applied, and the amount of cash advances and payments made to subcontractors and subrecipients. For requests prepared on an accrued expenditure basis, outlays are the sum of the actual cash disbursements, the amount of indirect expenses incurred, and the net increase (or decrease) in the amounts owed by the recipient for goods and other property received and for services performed by employees, contractors, subgrantees and other payees.
3.	Enter the grant number assigned by the Endowment. If the advance or reimbursement is for more than one grant or other agreement, insert N/A; then show the aggregate amount in either section 11 or 12. When either section 11 or 12 is used to request payment on more than one grant, the recipient shall list on a separate sheet each grant or agreement number and the corresponding payments requested for each grant or agreement. The total should correspond with the amount shown in either 11i or 12c.  Requests for advance payment shall be limited to the grantee's immediate cash needs and shall not exceed anticipated expenditures for a 30-day period.	11d.	When making requests for advance payments, enter the total estimated amount of cash outlays that will be made during the period covered by the advance.
7.	This space is reserved for an account number or other identifying number that may be assigned by the recipient.	12.	When a recipient is authorized to be paid on an advance basis, this section may be completed to request advance payments on one or more grants or agreements. If the payment request covers more than one grant or agreement, see item 4 above for instructions.
8.	Enter the month, day, and year for the beginning and ending of the period covered in this request. If the request is for an advance or for both an advance and reimbursement, show the period		

Name:		6. Letter of credit number		7. Last payment voucher number	
Number and Street:		Give total number for this period			
City, State and ZIP Code:		8. Payment Vouchers credited to your account		9. Treasury checks received (whether or not deposited)	
3. FEDERAL EMPLOYER IDENTIFICATION NO.		N/A		10. PERIOD COVERED BY THIS REPORT	
		FROM (month, day, year)		TO (month, day, year)	
11. STATUS OF FEDERAL CASH  (See specific instructions on the back)	a. Cash on hand beginning of reporting period			\$	
	b. Letter of credit withdrawals				
	c. Treasury check payments				
	d. Total receipts (Sum of lines b and c)				
	e. Total cash available (Sum of lines a and d)				
	f. Gross disbursements				
	g. Federal share of program income			-0-	
	h. Net disbursements (Line f minus line g)				
	i. Adjustments of prior periods				
	j. Cash on hand end of period			\$	
12. THE AMOUNT SHOWN ON LINE 11J, ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING		13. OTHER INFORMATION			
Days		a. Interest income		\$	
		b. Advances to subgrantees or subcontractors		\$	
14. REMARKS (Attach additional sheets of plain paper, if more space is required)					
15. CERTIFICATION					
I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement	AUTHORIZED CERTIFYING OFFICIAL	SIGNATURE		DATE REPORT SUBMITTED	
		TYPED OR PRINTED NAME AND TITLE			
		(Area Code) (Number)		(Extension)	



## INSTRUCTIONS

Item	Entry	Item	Entry
	If this report covers more than one grant or other agreement, leave items 4 and 5 blank and provide the information on Standard Form 272-A, Report of Federal Cash Transactions—Continued; otherwise;		the employee's share of benefits if treated as a direct cost, interdepartmental charges for supplies and services, and the amount to which the recipient is entitled for indirect costs.
4.	Enter Federal grant number, agreement number, or other identifying numbers.	11i.	Enter the amount of all adjustments pertaining to prior periods affecting the ending balance that have not been included in any lines above. Identify each grant or agreement for each adjustment under "Remarks." Use plain sheets of paper if additional space is required.
5.	This space reserved for an account number or other identifying number that may be assigned by the recipient.	11j.	Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (line e, less line h, plus or minus line i).
6.	Enter the letter of credit number that applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave items 7 and 8 blank.	12.	Enter the estimated number of days until the cash on hand, shown on line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation under "Remarks" as to why the drawdown was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.
7.	Enter the voucher number of the last letter-of-credit payment voucher (Form TFS 5805) that was credited to your account.	13a.	Enter the amount of interest in excess of \$100 a year that is earned on advances of Federal funds but not remitted to the Federal agency. If this includes any amount earned and not remitted to the Federal sponsoring agency for over 60 days, explain under "Remarks." Do not report interest earned on advances to States.
	Amount of Federal cash on hand at the reporting period including all of the deposit, imprest funds, and undeposited funds.	13b.	Enter amount of advance to secondary recipients included in item 11h.
	Amount received through		

**4. List information below for each grant or other agreement covered by this report. Use additional forms if more space is required.**

<b>FEDERAL GRANT OR OTHER IDENTIFICATION NUMBER</b>  <i>(Show a subdivision by other identifying numbers if required by the Federal Sponsoring Agency)</i>  <b>(a)</b>	<b>RECIPIENT ACCOUNT NUMBER OR OTHER IDENTIFYING NUMBER</b>  <b>(b)</b>	<b>FEDERAL SHARE OF NET DISBURSEMENTS</b>  <b>NET DISBURSEMENTS</b> <i>(Gross disbursements less program income received)</i> <b>FOR REPORTING PERIOD</b>  <b>(c)</b>	<b>CUMULATIVE NET DISBURSEMENTS</b>  <b>(d)</b>
		\$	\$



This form is an abbreviated version of the standard financial status report prescribed by the Office of Management and Budget (Standard Form 269) and may, at your discretion, be used instead of the OMB form. Questions concerning this form or its completion should be sent to the NEH Grants Office at the address indicated below, or you may call (202) 786-0494.

Within 90 days after the completion date of the grant, the original and two copies of this report should be forwarded to the

**GRANTS OFFICE**  
Room 310  
National Endowment for the Humanities  
1100 Pennsylvania Avenue, N.W.  
Washington, D.C. 20506

**GRANTEE ORGANIZATION** (Name and complete address, including zip code)

NEH GRANT NUMBER \_\_\_\_\_

GRANT PERIOD/PERIOD COVERED BY REPORT (this report should be cumulative for the entire grant period)

FROM \_\_\_\_\_ THRU \_\_\_\_\_  
(month/year) (month/year)

OPTIONAL: Your account or other identifying number

**STATUS OF FUNDS**

- 1. TOTAL PROJECT EXPENDITURES
- 2. LESS: COST SHARING OR NONFEDERAL SHARE OF OUTLAYS.  
(Include expenditures covered by cash and noncash (in-kind) contributions from your organization and/or third parties and any gifts certified to obtain NEH matching funds)
- 3. TOTAL EXPENDITURES CHARGED TO NEH  
(Item 1 minus Item 2)
- 4. TOTAL AMOUNT OF NEH AWARD
- 5. AMOUNT OF NEH AWARD UNEXPENDED  
(Item 4 minus Item 3)

1. \$ \_\_\_\_\_

2. \$ \_\_\_\_\_

3. \$ \_\_\_\_\_

4. \$ \_\_\_\_\_

5. \$ \_\_\_\_\_

**REMINDER:** Any unexpended grant payments must be returned to NEH. A refund check referencing the NEH grant number and made payable to "National Endowment for the Humanities" should be attached to this form. (Grantees on a letter of credit payment basis have the option of offsetting the unexpended payment against their next drawdown with an explanation on Form NEH 1023).

**INDIRECT COST INFORMATION**

The amount charged for indirect costs should be included in the total expenditure amounts above. Please itemize the charges for indirect costs in the space below. Use an additional sheet of paper if necessary.

PERIOD RATE IN EFFECT (from/to)	RATE (%)	BASE (\$)	TOTAL AMOUNT (\$)	FEDERAL SHARE (\$)
TOTALS				

I certify that to the best of my knowledge this report is correct and complete, that there are no outstanding unpaid commitments, that funds have not